III.—GOVERNMENT MOTION.

AMENDMENT TO SCHEDULE IV TO THE MADRAS CITY MUNICIPAL ACT, 1919.

* THE HON. SRI N. SANKARA REDDI :—" Mr. Chairman, Sir, I move—

'*That the following draft of a rule proposed to be made by the Governor of Madras in exercise of the powers conferred by Section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), altering Schedule IV to that Act be approved :—*

DRAFT RULE.

In the said schedule, to rule 14 the following paragraph shall be added, namely :—

" No business shall be transacted at any meeting of the Taxation Appeals Committee unless the Chairman and at least one other member of the Committee are present. If the Chairman and one other member present are divided in opinion as to the decision to be given on any appeal, the appeal shall be decided at a meeting of the Committee attended by all the three members. All appeals coming up before the Committee at a meeting when all the three members are present, shall be decided according to the opinion of the majority of the members. In the event of disagreement among all the three members, the Chairman shall endeavour to bring about agreement among themselves or between any two of them over a specific proposal, failing which the opinion of the Chairman shall prevail." '

In moving the motion, I have to give reasons for this small amendment.

" The Taxation Appeals Committee of the Corporation of Madras consists of three members of whom two are elected by the Council of the Corporation and one is appointed by Government who is also its Chairman. Under rule 14 in Schedule IV to the Madras City Municipal Act, 1919, appeals against the orders passed by the Commissioner, Corporation of Madras, under rule 13-A (3) in respect of tax assessments are heard by the Taxation Appeals Committee. As the quorum for the meetings of the above Committee is not prescribed in the rules, it has been usual for the Committee to hear and decide taxation appeals with all the three members or with one member and the Chairman or even with the Chairman alone sitting. In certain appeals filed in his Court, the Chief Judge of the Court of Small Causes, Madras, observed that the decision of the Taxation Appeals Committee will not be valid unless all the three members hear and decide the appeals. As the two elected members of the Committee are honorary members, they cannot be expected to attend every meeting of the Committee and if their attendance at every meeting is insisted on, taxation appeals cannot be disposed of promptly. It has, therefore, been found

necessary to amend rule 14 of the rules in Schedule IV to the Madras City Municipal Act fixing the quorum for meetings of the Taxation Appeals Committee as two members including the Chairman and providing that when there is no unanimity among the two members present, the appeals will be decided at a meeting of the Committee attended by all the three members and that appeals coming up before a meeting of all the three members will be decided by a majority of the members. In the event of disagreement among all the three members, the Chairman will endeavour to bring about agreement among themselves or between any two over a specific proposal failing which the opinion of the Chairman will prevail.

7-10 p.m. "Sir, this is only to remove certain administrative difficulties. It is a very small amendment. I commend this amendment for the approval of the House."

MR. CHAIRMAN :—" Motion moved—

'That the following draft of a rule proposed to be made by the Governor of Madras in exercise of the powers conferred by section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), altering Schedule IV to that Act be approved :—

DRAFT RULE.

In the said schedule, to rule 14, the following paragraph shall be added, namely :—

"No business shall be transacted at any meeting of the Taxation Appeals Committee unless the Chairman and at least one other member of the Committee are present. If the Chairman and one other member present are divided in opinion as to the decision to be given on any appeal, the appeal shall be decided at a meeting of the Committee attended by all the three members. All appeals coming up before the Committee at a meeting when all the three members are present, shall be decided according to the opinion of the majority of the members. In the event of disagreement among all the three members, the Chairman shall endeavour to bring about agreement among themselves or between any two of them over a specific proposal, failing which the opinion of the Chairman shall prevail."

* SRI T. PURUSHOTHAMA MUDALIAR :—"Mr. Chairman, Sir, with reference to this Draft Rule that has come up for consideration before the House, I should like to point out that in all such cases where an amendment to the rules relating to the premier City Corporation is brought forward the Corporation of Madras should have been consulted. The Hon Minister for Local Administration has not told us whether the Corporation Council has agreed or whether the Draft Rule has been remitted to the Council for consideration. In this connexion, I should like to point out that a third person, one who is not a Member of the Corporation, is asked to preside over the Taxation Appeals Committee. He is appointed by the Government. He is not a Member of the Corporation Council. Prior to 1936, appeals were disposed of by a Standing Committee. In 1936, an amendment was brought in

introducing this novel procedure of the Taxation Appeals Committee being presided over by an official. The appeals are on the orders of the Commissioner settling the taxes due to Corporation. Because the Corporation Council is a large body and will not be able to dispose of appeals in respect of taxes, it had been decided that a Committee should go into the question. There are Standing Committees in the Corporation like the Works Committee, Education Committee and so on consisting of Corporation Councillors presided over by a Councillor for each Committee. Even for Taxation Appeals there was such a Committee. Because there is no such provision in the Bombay and Calcutta City Municipal Acts, it was thought necessary that the Madras City Municipal Act also should be brought in line with those Acts, and in 1936 an amendment doing away with the Standing Committee for Taxation Appeals was brought in and the present rule was introduced. At that time there was keen opposition to the appointment of a third person to preside over the Taxation Appeals Committee and veteran Councillors of the Corporation like the Hon. Sri K. Venkataswami Naidu will bear me out in this respect. Now that an opportunity has come to amend the Rule, I should like to bring to the notice of the Government that it would be better if provision is made for one of the Corporation Councillors to be elected as the Chairman of the Committee. Sir, you are aware of the dignity of the Corporation and its Standing Committees and I do not know why an official or a non-Councillor should be appointed Chairman of the Taxation Appeals Committee. Such reforms are necessary and I know comprehensive amendments to the City Municipal Act are under active consideration of the Government. I hope that this question also will be examined by the Government in that connexion. With these remarks, I support the motion before the House."

Mr. CHAIRMAN :—" The question is—

' That the following draft of a rule proposed to be made by the Governor of Madras in exercise of the powers conferred by section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), altering Schedule IV to that Act be approved :—

DRAFT RULE.

In the said schedule, to rule 14, the following paragraph shall be added, namely :—

" No business shall be transacted at any meeting of the Taxation Appeals Committee unless the Chairman and at least one other member of the Committee are present. If the Chairman and one other member present are divided in opinion as to the decision to be given on any appeal, the appeal shall be decided at a meeting of the Committee attended by all the three members. All appeals coming up before the Committee at a meeting when all the three members are present, shall be decided according to the opinion of the majority of the members. In the event of disagreement among all the three members, the Chairman shall endeavour

to bring about agreement among themselves or between any two of them over a specific proposal, failing which the opinion of the Chairman shall prevail."

The motion was carried.

IV.—MESSAGE FROM THE ASSEMBLY.

MR. CHAIRMAN :—"I have to announce to the House that I have received a message, dated 31st July 1952, from the Hon. the Speaker, Madras Legislative Assembly, transmitting a copy of the Madras Payment of Salaries and Removal of Disqualifications (Amendment) Bill, 1952 (L.A. Bill No. 9 of 1952), as passed by the Assembly on the 31st July 1952, and signed by him for the concurrence of the Council."

The House will now adjourn *sine die*.

The House then adjourned *sine die*.

V.—PAPER LAID ON THE TABLE OF THE HOUSE.

1. *G.O. Ms. No.* 2374, *Public Works* (*Electricity*), *dated the* 2nd *June* 1952, *relating to acquisition of Sivakasi Municipal Electrical Undertaking*.

2. *Facts and figures about the Government Transport* (*Madras*) *Pamphlet published by the Director of Information and Publicity*.

TRUTH ALONE TRIUMPHS